

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 65-29

September 30, 1965

WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT; RECIPROCATING COUNTRIES

Proprietors of distilled spirits plants,
bonded wine cellars, breweries,
export storage, and others concerned:

Purpose. The purpose of this circular is to announce the addition of Trinidad and Tobago to the list of foreign countries to which the reciprocal privileges provided by section 309 of the Tariff Act of 1930, as amended, may be extended.

Background. Under the provisions of the above-cited section of the Tariff Act, the privilege of withdrawing liquors free of tax or with benefit of drawback, for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended to aircraft registered in a foreign country only if the Secretary of the Treasury is advised by the Secretary of Commerce that such foreign country allows, or will allow, substantially reciprocal privileges to aircraft registered in the United States. Such advice has been received in respect of aircraft which are registered in Trinidad and Tobago and are engaged in foreign trade.

Complete List of Foreign Countries. The complete list of foreign countries to which the privileges provided for by section 309 of the Tariff Act of 1930 may be extended is now as follows:

Argentina	Denmark	Greece	Nicaragua	Trinidad and
Australia	Dominican Republic	India	Norway	Tobago
Bahama Islands	Ecuador	Israel	Pakistan	United Kingdom
Belgium	Eire	Italy	Panama	Venezuela
Bermuda	El Salvador	Japan	Peru	
Brazil	France	Lebanon	Spain	
Canada	Germany, Federal	Mexico	Sweden	
Costa Rica	Republic of	Netherlands	Switzerland	

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner (Alcohol and Tobacco Tax).

Harold A. Serr
Director, Alcohol and Tobacco Tax Division